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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re:

FINLAY ENTERPRISES, INC., *et al.*,

-----x  
: Chapter 11  
: Case No. 09-14873 (JMP)  
: (Substantively Consolidated)  
Debtors. : (Post-Confirmation)  
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**NOTICE OF WITHDRAWAL OF  
OBJECTION TO CLAIM NOS. 786 AND 789**

**PLEASE TAKE NOTICE** that the objection of Eugene I. Davis, the Plan Administrator of Finlay Enterprises, Inc. and its affiliated debtors, the post-effective date debtors herein, to claim nos. 786 and 789 filed by Uni-Creation Inc d/b/a Unidesign contained in the Tenth Omnibus Claims Application (Docket No. 765), filed with the Court on August 18, 2010 is hereby withdrawn without prejudice.

Dated: New York, New York  
May 25, 2011

EUGENE I. DAVIS  
Plan Administrator, on Behalf of the  
Post-Effective Date Debtors,  
By His Counsel  
TOGUT, SEGAL & SEGAL LLP  
By:

/s/ Frank A. Oswald  
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